

**UNITED STATES ATTORNEY'S OFFICE  
CENTRAL DISTRICT OF CALIFORNIA  
TAX DIVISION**

300 North Los Angeles Street

Room 7211

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ATTN: Robert Kwan, Tax Division Extern Coordinator

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Assistant Chief, Tax Division

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The Tax Division of the United States Attorney's Office for the Central District of California accepts unpaid law student externs during each term during the academic year. The Tax Division represents the federal government in civil and criminal tax proceedings before the United States District Court, the United States Bankruptcy Court, the United States Bankruptcy Panel and the state courts located within the federal judicial district of the Central District of California. The Tax Division is comprised of eight Assistant United States Attorneys who handle civil and criminal litigation matters involving substantive tax issues, tax procedure and administration, creditors' rights/bankruptcy and other miscellaneous matters involving the Internal Revenue Service and its employees. Substantive tax issues may involve all federal taxes (including income, employment, excise and estate and gift taxes). The Tax Division is located in the Los Angeles office of the United States Attorney's Office.

**Projected No. of Volunteers:** 5 - 10 (Local Law School Students Only)

**Internship Location(s):** Los Angeles, CA

**Application Materials:** Resume, transcript, legal writing sample, dates when available, and telephone number to be reached both during the day and in the evening.

**Qualifications:** First-year (second semester), and second-year law students. **Must be a U.S. citizen.** Will be subject to a background investigation due to the sensitive nature of the work performed by the U.S. Attorney's Office. Male applicants subject to Selective Service requirements must be registered with the Selective Service. All successful applicants should have completed courses in civil procedure and in legal writing and research. In addition, classes in the law of federal income taxation and other federal taxation, business entities, creditors' rights/bankruptcy, secured transactions, community property, pretrial and trial practice and externship experience with a court or other litigating agency are desirable.

**Application Deadline:** For the Summer of 2003: March 1, 2003.  
For any other time of year, generally open until filled.

**Minimum Weeks Required:** 8 - 12 weeks full-time for Summer  
2 - 3 days during Fall and Spring

**Salary:** Volunteer (without compensation)

**Assignments:** Externs are generally assigned to one attorney. It is our philosophy that externs learn more by "shadowing" one or two attorneys during the externship to find out what the practice of law is like, namely, civil and criminal litigation in a government law office. Externs accompany their attorneys to court hearings and trials, attorney conferences, depositions and settlement conferences. Externs are generally asked to assist attorneys in legal research (Lexis and Westlaw are available), drafting portions of legal briefs and memoranda and propounding and responding to discovery.

**Web Site:** [www.usdoj.gov/usao/cac](http://www.usdoj.gov/usao/cac)